

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TENNESSEE

LEWIS COSBY,)
ERIC MONTAGUE, and)
MARTIN ZIESMAN, as Co-Trustee for the)
Carolyn K. Ziesman Revocable Trust,)
on behalf of themselves and)
all others similarly situated,)
)
Plaintiffs,)
)
v.) No.: 3:16-cv-121-TAV-DCP
)
KPMG LLP,)
)
Defendant.)

**ORDER APPROVING PLAN OF
ALLOCATION OF NET SETTLEMENT FUND**

This matter came on for hearing on June 30, 2022 (the “Settlement Hearing”) on Lead Plaintiffs’ and Class Representative’s motion to determine whether the proposed plan of allocation of the Net Settlement Fund (“Plan of Allocation”) created by the Settlement achieved in the above-captioned class action (the “Action”) should be approved. The Court having considered all matters submitted to it at the Settlement Hearing and otherwise; and it appearing that notice of the Settlement Hearing approved by the Court was mailed to all Settlement Class Members who or which could be identified with reasonable effort, and that a summary notice of the hearing approved by the Court was published in *IBD Weekly* and was transmitted over the *PR Newswire* pursuant to the specifications of the Court; and the Court having considered and determined the fairness and reasonableness of the proposed Plan of Allocation,

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. This Order approving the proposed Plan of Allocation incorporates by reference the definitions in the Stipulation and Agreement of Settlement dated March 11, 2022 [Doc. 236]

(the “Stipulation”), and all terms not otherwise defined herein shall have the same meanings as set forth in the Stipulation.

2. The Court has jurisdiction to enter this Order approving the proposed Plan of Allocation, and over the subject matter of the Action and all parties to the Action, including all Settlement Class Members.

3. Notice of Lead Plaintiffs’ and Class Representative’s motion for final approval of the Settlement and the Plan of Allocation was given to all Settlement Class Members who could be identified with reasonable effort. The form and method of notifying the Settlement Class of the motion for approval of the proposed Plan of Allocation satisfied the requirements of Rule 23 of the Federal Rules of Civil Procedure, the Private Securities Litigation Reform Act of 1995 (15 U.S.C. § 78u-4(a)(7)), due process, and all other applicable laws and rules, constituted the best notice practicable under the circumstances, and constituted due and sufficient notice to all persons and entities entitled thereto.

4. Copies of the Notice, which included the Plan of Allocation, were available on the Settlement Website (www.MillerEnergy-KPMGsecuritiessettlement.com) which became operational on April 20, 2022, and is accessible 24 hours a day, 7 days a week. Additionally, 36,362 Postcard Notices and 51 Claim Packets were mailed to potential Settlement Class and nominees, which provided the webiste information where the Plan of Allocation could be viewed. No objections to the Plan of Allocation have been received.

5. The Court hereby finds and concludes that the formula for the calculation of the claims of Claimants as set forth in the Plan of Allocation available to Settlement Class Members provides a fair and reasonable basis upon which to allocate the proceeds of the Net Settlement

Fund among Settlement Class Members with due consideration having been given to administrative convenience and necessity.

6. The Court hereby finds and concludes that the Plan of Allocation is, in all respects, fair and reasonable to the Settlement Class. Accordingly, the Court hereby approves the Plan of Allocation proposed by Lead Plaintiffs and Class Representatives.

7. There is no just reason for delay in the entry of this Order, and immediate entry by the Clerk of the Court is expressly directed.

IT IS SO ORDERED this 12th day of July 2022.

s/ Thomas A. Varlan
UNITED STATES DISTRICT JUDGE